

AFFIDAVIT FOR EMPLOYEES – GENDER VERIFICATION OF MARRIED PERSONS AND NOTICE OF IMPUTED TAX

DPA 880 (New 06-2008)

Employee Name (First, MI, Last) _____	Social Security Number _____-_____-_____	Tax Year _____
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Please print in ink or type**Please Read This Affidavit Carefully**

Current Federal law does not recognize the marriage of same-sex individuals in the same manner as marriages of persons of the opposite-sex. Because of this treatment, for the purposes of Federal tax withholding, an imputed tax must be levied on an employee with a same-sex spouse. When a State employee adds a same-sex spouse, the employee's imputed tax liability will be based on the amount of the increase in State contribution to benefits paid for the same-sex spouse, unless the same-sex spouse is claimed as an economic dependent for Federal Income Tax purposes as authorized by the Internal Revenue Service.

In order to verify whether there is a need to apply any imputed tax liability when enrolling your spouse into a State dental plan and/or health plan, the Department of Personnel Administration requires that this married spouse gender verification affidavit be completed and signed by any State employee enrolling their spouse onto their benefits plan.

Please complete and sign this affidavit and return it to your personnel office. Failure to return this document may cause a delay in the processing the enrollment of your spouse onto your benefits plan.

SECTION A – EMPLOYEE STATEMENT – READ CAREFULLY

Please carefully read the following paragraph and print your name and that of your spouse in the appropriate areas:

I, _____, under penalty of perjury declare that the gender of my spouse, _____ is

(check one) ☐ Female ☐ Male

And that our marriage is considered (check one) ☐ Same-Sex ☐ Opposite-Sex

(For Employees marking same-sex marriage – please read the statement below and check-off)

My spouse (check one) ☐ **is** or ☐ **is not** an economic dependent for the purposes of my Federal Income Taxes. I further affirm under penalty of perjury that if my spouse is the same sex as myself, and I no longer declare my spouse as a dependent for tax purposes, that I will immediately notify the State in writing of this fact. And, if I have a same-sex spouse being declared as an economic dependent for tax purposes, I understand that if I do not notify the State in writing immediately of the change in dependency status for my same-sex spouse, that I may be held liable for any taxes due based on when the economic dependency ended. By signing this document I also agree to permit the State upon request of an authorized representative of the Department of Personnel Administration or the State Controller's Office or their designee, full access to my tax records as related to the declaration of economic dependency of my tax filing documents, and/or any other supporting documentation as needed by the State to verify dependency for Federal Income Tax purposes.

SECTION B - SIGNATURES

EMPLOYEE SIGNATURE REQUIRED _____	DATE: _____/_____/_____
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FOR EMPLOYING AGENCY USE ONLY Affidavit received on ____/____/_____, by _____

AGENCY NAME: _____

PLEASE RETAIN A COPY OF THIS FORM FOR YOUR RECORDS

PRIVACY STATEMENT

It is mandatory to furnish all information requested on this form. Failure to provide the mandatory information may result in your tax withholding being increased based on the lack of acknowledgement of your same-sex spouse's status as a dependent for Federal Income Tax purposes.

Your personnel office and the State Controller's Office require your Social Security Number for identification for the purposes of payroll and deductions. This affidavit also requires your Social Security Number to properly identify you for the purposes of income tax exemption. This form and your Social Security Number will be held as confidential by the State. In the event of an audit or other investigation regarding your taxation, your personnel office and duly authorized auditing agency will require your Social Security Number and name for identification purposes. Legal references authorizing maintenance of this information commencing with Government Code Sections 1151, 1153, Sections 6011 and 6051 of the Internal Revenue Code, and Regulation 4, Section 404.1256, Code of Federal Regulations, under Section 218, Title II of the Social Security Act.

Copies of this affidavit are maintained in confidential files of your personnel office. Employees have the right of access to copies of their signed affidavit upon request. The official party responsible for access of this form will be the personnel office of your department.